

Fi\$Cal Wave 1 Year-End Training



Presented by Department of Finance

Objective

- To provide information and resources to assist Wave 1 departments perform year-end closing in FI\$Cal

Agenda

- Year-End Preparation
- Period 998
- Reconciliations
- Budgetary Legal Ledger (BLL)

Year-End Preparation

Year-End Preparation

Deadlines

Year-End financial reports due no later than October 30th

- ✓ General Fund - Priority
- ✓ Other Funds – Flow Basis

Year-End Preparation

Year-End Work Plan

- Complete Period 12 by October 9th
- Complete Period 998 by October 16th
- Submit Year-End Financial Reports by October 30th

Year-End Work Plan

#	DUE DATE	CALSTARS TASK	FISCAL TASK	DATE DONE
MARCH				
1.		Create OC Table for new year	N/A	
2.		Generate AS table for new year	N/A	
MAY				
3.		Generate PCA table for new year	Update Task IDs for Labor Distribution for new year	
4.		Change Active Indicator for reverted year Clearing Account to be Inactive	Combo edit rule configuration. If not, staff must be directed to post to ultimate program/fund	
JUNE				
5.		Review Outstanding Documents - Receivables (GLA 1311-1500)	Review Outstanding Receivables (COA 1200000-1290000)	
JULY				
6.		A-1 Entry: Undeposited Receipts if necessary	A-1 Entry: Undeposited Receipts	
7.		Review B04 Report/G02 Report	Review Budget Status Report and Trial Balance	
8.		A-8 entry - Accrue PY payroll (PRA999999-99/Retired Annuitant, students, OT, etc.)	A-8 entry - Accrue PY payroll (PRA999999-99/Retired Annuitant, students, OT, etc.)	
9.		A-8 Entry: Accrual of Expenditures	A-8 Entry: Accrual of Expenditures	
10.		A-2 Entry: Adjust Revolving Fund Cash Account (do after A-8 entries)	A-2 Entry: Adjust Revolving Fund Cash Account (do after A-8 entries)	

Year-End Preparation - continued

Period 12 Reconciliations

- Identify and correct reconciling items
- Review Reverting Year Encumbrances/Expenditures
- Clearing Account has a zero balance for all ENYs
- Review Trial Balance Report

Note: If you do not have allocations configured to distribute employee costs other than labor, you can manually allocate these costs to the ultimate funding source in the GL module.

Tips: Journal Source (GL Module):

- ONL – (i.e. Manually allocate costs not configured in allocations)
- SPJ – (i.e. Manually allocate costs not configured in allocations)
- NPF – (i.e. SCO JE or corrections to sub-module transactions)
- ACC – (i.e. Year-End accruals and adjusting entries)

SCO/Agency Reconciliation

FUND: 0001	ACCT TITLE	2013 Misc REVENUE	2013 Annual Financial Plan	2013 Administration	2013 Distributed Administration	2013 CLEARING ACCOUNT	2013 Reimbursement REF TYPE CAT	2014 Escheat REVENUE	2014 Misc REVENUE	2014 Annual Financial Plan	2014 Administration	2014 Distributed Administration	2014 CLEARING ACCOUNT
FY 14/15 As of May 31, 2015	GL#	161400	001 D 10	001 D 40.01	001 D 40.02	001 D 99	001 F 90	161000	161400	001 D 10	001 D 40.01	001 D 40.02	001 D 99
Balance per SCO "tab run" (same sign)		(1,150.00)	(1,113,356.66)	(532,440.62)	532,440.62	(278,104.73)	1,637,078.73	(941.38)	(565.00)	(5,566,888.07)	(1,474,766.77)	1,474,708.75	3,920,031.35
SCO adjustment reversals:													
Balances per Fi\$CAL Agency Recon Report:													
Receivables: (Enter GL Acct Name & #)													
Accounts Receivable - Abatements (GL 1311)	1200100					(3,710.14)							(11,045.21)
Accounts Receivable - Reimbursements (GL 1312)	1200050												
Accounts Receivable - Revenue (GL 1313)	1200000												
Due from Other Funds (GL 1410)	1240000												
Due from Other Appropriations (GL 1420)	1240100												
Payables: (Enter GL Acct Name & #)													
Voucher(s) not paid by SCO (GL 3010)	2000000												
Encumbrances (GL 3010)	2000000		437,366.35	65,929.50	(132,335.80)	7,550.45				74,075.05	69,722.86	(69,722.86)	2,256.33
Other:													
PFA - Pending Cash Transfer (SCO TR#xxx) - May			1,495.77	23.15	(23.15)	(8,521.51)				1,475,236.50	628,599.83	(628,541.81)	(3,845,650.18)
Adjustments to SCO accounts:	DATE CORR												
SCO ADJUSTED BALANCE		(1,150.00)	(674,494.54)	(466,487.97)	400,081.67	(282,785.93)	1,637,078.73	(941.38)	(565.00)	(4,017,576.52)	(776,444.08)	776,444.08	65,592.29
Bal Per Fi\$CAL ("D" opposite sign, "F" same sign)	DATE	(1,150.00)	(674,494.54)	(466,487.97)	400,081.67	(282,785.93)	1,616,571.55	(941.38)	(565.00)	(4,017,576.52)	(776,444.08)	776,444.08	64,462.71
Adjustments to Fi\$Cal:													
Advance to SCIF and SRF not posted to Commitment Control	1309200												
Advance to Office Revolving Fund not posted to Commitment Control (KK)	1222100												
JE 0056428 5/19/15 - recorded in Fi\$Cal in period 12							20,507.18						
Voucher #115 - posted to acct#5300000 unappropriated exp unappropriated expense does not post to KK													1,129.58
Fi\$CAL ADJUSTED BALANCE		(1,150.00)	(674,494.54)	(466,487.97)	400,081.67	(282,785.93)	1,637,078.73	(941.38)	(565.00)	(4,017,576.52)	(776,444.08)	776,444.08	65,592.29
Variance		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

SCO/Agency Reconciliation - continued

FUND: 0001	ACCT TITLE	2014 Reimbursement REF TYPE CAT Pgm 9990	2014 SCIF Pgm 9990	2014 Revolving Fund Advance Pgm 9990	2014 Service Revolving Fund Advance Pgm 9990	TOTAL GEN FUND APPR	FUND 0001 Totals per Trial Balance	GL Accounts not posted to appropriation Per Trial Balance	GL ACCT VAR	
FY 14/15 As of May 31, 2015	GL#	001 F 90	001 D 96	001 D 97	001 D 98		(Actual sign)			
Balance per SCO "tab run" (same sign)		6,731,702.73	6,414.59	200,000.00	52,000.00	5,586,163.54				
SCO adjustment reversals:										
Balances per Fi\$CAL Agency Recon Report:										
Receivables: (Enter GL Acct Name & #)										
Accounts Receivable - Abatements (GL 1311)	1200100					(14,755.35)	14,755.35			\$0.00
Accounts Receivable - Reimbursements (GL 1312)	1200050	(221,693.10)				(221,693.10)	221,693.10			\$0.00
Accounts Receivable - Revenue (GL 1313)	1200000					0.00	0.00			\$0.00
Due from Other Funds (GL 1410)	1240000	(104,518.88)				(104,518.88)	104,518.88			\$0.00
Due from Other Appropriations (GL 1420)	1240100	(1,332,247.04)				(1,332,247.04)	1,332,247.04			\$0.00
Payables: (Enter GL Acct Name & #)										
Voucher(s) not paid by SCO (GL 3010)	2000000					0.00	0.00			\$0.00
Encumbrances (GL 3010)	2000000					454,841.88	0.00	(1)		\$454,841.88
Other:										
PFA - Pending Cash Transfer (SCO TR#xxx) - May						(2,377,381.40)				
Adjustments to SCO accounts:	DATE CORR					0.00				
SCO ADJUSTED BALANCE		5,073,243.71	6,414.59	200,000.00	52,000.00	1,990,409.65				
Bal Per Fi\$CAL ("D" opposite sign, "F" same sign)	DATE	5,093,750.89	0.00	0.00	0.00	1,730,865.48				
Adjustments to Fi\$Cal:										
Advance to SCIF and SRF not posted to Commitment Control	1309200		6,414.59		52,000.00	58,414.59		(708,414.59)	(2)	(\$650,000.00)
Advance to Office Revolving Fund not posted to Commitment Control (KK)	1222100			200,000.00		200,000.00		(200,000.00)		\$0.00
JE 0056428 5/19/15 - recorded in Fi\$Cal in period 12		(20,507.18)				0.00				
Voucher #115 - posted to acct#59000000 unappropriated exp unappropriated expense does not post to KK						1,129.58				
						0.00				
Fi\$CAL ADJUSTED BALANCE		5,073,243.71	6,414.59	200,000.00	52,000.00	1,990,409.65				
Variance		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00				

1) Encumbrances are not posted to MODACCRL (Trial Balance)

2) Advance to ARF is not posted to Commitment Control and not displayed on SCO's Agency Reconciliation Report

Year-End Preparation - continued

Period 998 – Adjusting Period

- Year-End Adjusting and Accrual Entries
- GL Module Only
- No Encumbrance Allocations
- Journal Criteria:
 - ✓ Ledger Group: MODACCRL
 - ✓ Journal Source: ACC
 - ✓ Select: Adjusting Entry
 - ✓ Period: 998



Header Lines Totals Errors Approval

Unit: 8860 Journal ID: NEXT Date: 06/30/2015

Long Description:

Ledger Group: MODACCRL

Adjusting Entry: Adjusting Entry

Ledger:

Fiscal Year: 2014

Source: ACC

Period: 998

Reference Number:

ADB Date: 06/30/2015

Journal Class:

Transaction Code: GL

SJE Type:

- ☐ Auto Generate Lines
- ☐ Save Journal Incomplete Status
- ☐ Autobalance on 0 Amount Line

Currency Defaults: USD / CRRNT / 1

Attachments (0)

Commitment Control

Reversal: Do Not Generate Reversal

ORF Reconciliation

ORF Reconciliation Changes in FI\$Cal

The FI\$Cal ORF replenishment process does not use Claims Filed. When a check is issued it posts as a voucher and stays outstanding in the Expense Advance Account until the replenishment vouchers are approved.

The legacy GL 1110-General Cash (FI\$Cal Account **1101000**-General Cash-CTS Account) is now used for posting receipts to uncleared collections or advance collections.

The Accounts below move cash from the sub module to the General Ledger Module. If these Accounts have a balance at the end of the month they will be included as reconciling items in your monthly ORF reconciliation :

1109100-Pending Cash Transfer-GL, **1109200**-Pending Cash Transfer-AP, **1109300**-Pending Cash Transfer-AR, or **2000000**-Accounts Payable

These Accounts must be zero for year-end financial statements.

ORF Reconciliation per SAM section 7965

Department Name & Business Unit Number		
CTS/ORF or Office Revolving Fund Reconciliation		
As of Date		
	<u>Detail</u>	<u>Total</u>
<u>Cash:</u>		
Cash book balance (1101200)		7,500.00
General Cash –CTS Account (1101000)		150.00
Cash on Hand:		
Petty Cash or/and Cash Purchase Funds (1100000)	500.00	
Undeposited Receipts (1100000)	<u>50.00</u>	550.00
<u>Advances:</u>		
Expense (1301100)	950.00	
Travel (1301200)	600.00	
Salary (1301300)	<u>400.00</u>	1,950.00
Uncleared Collections (2090100)		<u>- 150.00</u>
Amount of revolving fund withdrawn from appropriation or authorized pursuant to statute		10,000.00

A-2 Entries: Adjust Revolving Fund Cash and General Cash

In FI\$Cal, all general cash and ORF activities are recorded in the department's CTS Fund. At year-end, adjusting entries are made in the advancing fund to record the department's (1) ORF cash balance and activities and (2) General Cash balance and offsetting liabilities as of June 30.

The full amount of the ORF advance is carried in the advancing fund general ledger during the year as a debit to 1222100 Advances to Agency & Office Revolving Fund.

A-2: Adjust Revolving Fund Cash and General Cash

To Record Year-end Expense Advances¹

Debit 1301100 Expense Advances

Credit 1101200 Revolving Fund Cash

¹Combine unreimbursed advances for accounts that have not been accrued via the A-8 entry.

Reduce Accounts Payable by Amounts Previously Paid by Revolving Fund²

Debit 2000100 Accrued Accounts Payable

Credit 1101200 Revolving Fund Cash

²Posted for the same amount as the unreimbursed ORF advances accrued as expenditures via the A-8 entry.

A-2: Adjust Revolving Fund Cash and General Cash

Additional entries for General Cash

To Record Year-end General Cash - CTS Accounts and offsetting liability accounts

Debit 1101000 General Cash – CTS Accounts

Credit 2090100 Uncleared Collections

Credit 2050000 Unearned Revenue

Credit 2052000 Unearned Reimbursement

Additional entry in the advancing fund

Record Year-End Revolving Fund Cash

Debit 1101200 Revolving Fund Cash

Credit 1222100 Advances to Agency & Office Revolving Fund

New Year Office Revolving Fund Entry

Additional entry in the new fiscal year (as of July 1, 2015) in the advancing fund

Record New Year Revolving Fund Cash

Debit 1222100 Advances to Agency & Office Revolving Fund

Credit 1101200 Revolving Fund Cash

Bank Reconciliation

Contains confidential information and unauthorized use or disclosure is prohibited by State law.

Business Unit: 8860 Recon Status: All
 Bank Number: 121113423
 Bank Account: 244
 From Date: 07/01/2014 Through Date: 07/31/2014

Beginning Balance: \$240,877.69
 Total Deposit: \$13,073,594.68
 Total Withdrawal: \$13,120,134.55
 Ending Balance: \$194,337.82

Deposits

Bank Date	Bank Stmt Code	Description	Reference	Location	Transaction Amount	Recon Trans Code	Recon Status
07/01/2014	175	CHECK DEPOSIT PACKAGE	1244000131	000	\$12,806,882.61	Deposits	Reconciled
07/02/2014	191	INDIVIDUAL INCOMING INTERNAL MONEY TRANSFER	001300096		\$5,560.00	General Transaction	Reconciled
07/03/2014	191	INDIVIDUAL INCOMING INTERNAL MONEY TRANSFER	001300097		\$910.00	General Transaction	Reconciled
07/09/2014	175	CHECK DEPOSIT PACKAGE	1244000132	000	\$321.00	Deposits	Reconciled
07/09/2014	175	CHECK DEPOSIT PACKAGE	1244000133	000	\$17,792.84	Deposits	Reconciled
07/09/2014	175	CHECK DEPOSIT PACKAGE	1244000134	000	\$2,100.00	Deposits	Reconciled
07/14/2014	175	CHECK DEPOSIT PACKAGE	1244000135	000	\$160,079.46	Deposits	Reconciled
07/17/2014	175	CHECK DEPOSIT PACKAGE	1244000137	000	\$14,833.43	Deposits	Reconciled
07/17/2014	175	CHECK DEPOSIT PACKAGE	1244000136	000	\$62,256.08	Deposits	Reconciled
07/22/2014	175	CHECK DEPOSIT PACKAGE	1244000138	000	\$656.25	Deposits	Reconciled

Transaction Amount for Deposits : \$13,073,594.68 Transactions : 10

Disbursements

Bank Date	Bank Stmt Code	Description	Reference	Location	Transaction Amount	Recon Trans Code	Recon Status
07/01/2014	475	CHECK PAID	0001794		\$126.00	Check	Reconciled
07/01/2014	495	OUTGOING MONEY TRANSFER	00R00630		\$46,956.18	Funding Receipt	Reconciled
07/02/2014	495	OUTGOING MONEY TRANSFER	00R00632		\$8,862.61	Funding Receipt	Reconciled

Report No. 11				
AGENCY NAME AND NUMBER GENERAL CHECKING ACCOUNT RECONCILIATION, NO. ____ For Period Ending June 30, 20 ____				
	Beginning Balance as of May 31, 20 __	Receipts ADD	Disbursements DEDUCT	Ending Balance as of June 30, 20 __
PER CONTROLLER'S STATEMENT:	\$440,000.00	\$5,000,000.00	\$5,100,000.00	\$340,000.00
Deposits in Transit:				
May 31, 20 __	50,000.00	-50,000.00		0.00
June 30, 20 __		80,000.00		80,000.00
Outstanding Checks:				
May 31, 20 __	-40,000.00		-40,000.00	0.00
June 30, 20 __			120,000.00	-120,000.00
SCO Reconciling Items:				
1. Ck #452-671110 for \$50,000.00, Redeemed for \$40,000.00			10,000.00	-10,000.00
ADJUSTED SCO BALANCE	\$450,000.00	\$5,030,000.00	\$5,190,000.00	\$290,000.00
Detail of Agency Records				
General Cash Accounts				
Fund #####	\$123,400.00	\$3,123,200.00	\$3,198,100.00	\$48,500.00
Fund #####	217,800.00	1,833,300.00	1,946,900.00	104,200.00
Revolving Fund Cash	8,800.00	8,500.00	10,000.00	7,300.00
Agency Trust Fund Cash	100,000.00	65,000.00	35,000.00	130,000.00
TOTAL BOOK BALANCE	450,000.00	5,030,000.00	5,190,000.00	290,000.00
Cash Reconciling Items:				
				0.00
ADJUSTED BOOK BALANCE	\$450,000.00	\$5,030,000.00	\$5,190,000.00	\$290,000.00
Prepared by: _____ Date: _____ Reviewed by: _____ Date: _____				

Bank Reconciliation General Ledger Accounts

Deposits and Remittances through the AR Module post to Account:

1109300-Pending Cash Transfer-AR

Checks issued and ORF Replenishments post to Account:

1101200-Revolving Fund Cash

Change Funds post to Account:

1100000-Cash on Hand

Uncleared or Advance Collections post to Account:

1101000-General Cash

Order your Trial Balance Report for each fund receiving deposits and your CTS fund to obtain the balances in each account.

Report ID: ZGL061

FI\$Cal
DEPARTMENT OF FINANCE Trial Balance
As Of:08/31/15

Page No: 1

Business Unit: 8860
Ledger: MODACCRL
Fiscal Year: 2015
Period From: 1 To Period: 2

Run Date: 10/01/2015
Run Time 13:59:24

Fund: 0001 General Fund

<u>ACCOUNT</u>	<u>ACCOUNT TITLE</u>	<u>BEGINNING BALANCE</u>	<u>DEBITS</u>	<u>CREDITS</u>	<u>ENDING BALANCE</u>
1100000	Cash on Hand	\$ 100.00	\$ -100.00	\$ 0.00	\$ 0.00
1101000	General Cash - CTS Accounts	\$ 75.00	\$ -75.00	\$ 0.00	\$ 0.00
1101200	Revolving Fund Cash	\$ 192,245.24	\$ 200,000.00	\$ 392,245.24	\$ 0.00
1109100	Pending Cash Transfers - GL	\$ -0.01	\$ 5,404,715.75	\$ 9,919,846.30	\$ -4,515,130.56
1109200	Pending Cash Transfers - AP	\$ 0.00	\$ 11,796.16	\$ 11,746.16	\$ 50.00
1109300	Pending Cash Transfers - AR	\$ 0.00	\$ 1,234,000.71	\$ 1,234,000.71	\$ 0.00
1109600	Pending Cash Transfers - ID	\$ 0.00	\$ 2,407,088.09	\$ 1,215,943.07	\$ 1,191,145.02
1200000	AR - Revenue	\$ 250.00	\$ -500.00	\$ 0.00	\$ -250.00
1200050	AR - Reimbursements	\$ 185,149.00	\$ 1,947.50	\$ 187,096.50	\$ 0.00
1200100	AR - Abatements	\$ 15,190.40	\$ 4,381.95	\$ 8,384.68	\$ 11,187.67
1222100	Adv to Agency & Off Rev Funds	\$ 0.00	\$ 400,000.00	\$ 200,000.00	\$ 200,000.00
1240000	Due From Other Funds	\$ 2,623,620.48	\$ -410,286.42	\$ 1,541,347.66	\$ 671,986.40
1240100	Due Fr Oth Approps - Same Fund	\$ 6,813,156.89	\$ 27.56	\$ 396,460.23	\$ 6,416,724.22
1301100	Expense Advances	\$ 594.26	\$ -594.26	\$ 0.00	\$ 0.00

PER FISCAL Trial Balance		DEBIT	CREDIT		
Fund 0001					
1109300-Pend Cash Trfr-AR				0.00	subtract previous months amount in the deposit and check section.
Special Deposit Fund					
094200119 (Pending Cash Transfers-AR/ GL 1109300)				0.00	subtract previous months amount in the deposit and check section.
CTS/ORF 000000244					
1100000-Cash on Hand				0.00	
CTS/ORF 000000244					
1101000-General Cash				0.00	
CTS/ORF 000000244					
1101200-Revolving Fd Cash				0.00	subtract previous months amount in the deposit and check section.
TOTAL FISCAL	0.00	0.00	0.00	0.00	

Account Receivables

Accounts Receivable

- Monthly Reconciliation
- Reimbursement & Abatement Accrual (YE#3)
- Manual Reversal Entry
- Reclassify Items for Reverted Approp (YE #4)
- Revenue Accrual (YE #9)
- Reserve for Deferred Receivable (YE #10)

Monthly Reconciliation

Monthly Reconciliation of GL to AR Aging Report

FI\$Cal Processes ▾ > FI\$Cal Report ▾ > GL Reports ▾ > Trial Balance Reports

Report ID: ZGL061

FI\$Cal

DEPARTMENT OF FINANCE Trial Balance
As Of:06/30/15

Business Unit: 8860
Ledger: MODACCRL
Fiscal Year: 2014
Period From: 1 To Period: 12

Fund: 0001 General Fund

ACCOUNT	ACCOUNT TITLE	BEGINNING BALANCE	DEBITS	CREDITS	ENDING BALANCE
1100000	Cash on Hand	\$ 0.00	\$ 548,980.16	\$ 548,980.16	\$ 0.00
1101000	General Cash - CTS Accounts	\$ 0.00	\$ -47,006.18	\$ -47,006.18	\$ 0.00
1101200	Revolving Fund Cash	\$ 0.00	\$ -187,320.32	\$ -187,320.32	\$ 0.00
1109100	Pending Cash Transfers - GL	\$ 0.00	\$ 111,887,968.81	\$ 111,887,968.82	\$ -0.01
1109200	Pending Cash Transfers - AP	\$ 0.00	\$ 84,276.95	\$ 84,276.95	\$ 0.00
1109300	Pending Cash Transfers - AR	\$ 0.00	\$ 4,497,099.51	\$ 4,497,099.51	\$ 0.00
1109600	Pending Cash Transfers - LD	\$ 0.00	\$ 18,478,816.65	\$ 18,478,816.65	\$ 0.00
1200000	AR - Revenue	\$ 500.00	\$ 45,513.06	\$ 46,013.06	\$ 0.00
1200050	AR - Reimbursements	\$ 6,175.00	\$ 289,270.33	\$ 115,093.83	\$ 180,351.50
1200100	AR - Abatements	\$ 2,398.70	\$ 70,551.61	\$ 57,759.91	\$ 15,190.40
1222100	Adv to Agency & Off Rev Funds	\$ 0.00	\$ -650,000.00	\$ -850,000.00	\$ 200,000.00

Monthly Reconciliation of GL to AR Aging Report (cont'd)

Accounts Receivable > Receivables Analysis > Aging > Aging by Chartfield Rpt

Report ID: AR30006
 Aging ID: STATE/STAND
 Chartfield Parameters ACCOUNT = 1200000-1240900, PRODUCT = 2012-2015
 Display Option: Include All
 Business Unit: 8860
 PeopleSoft Receivables
 AGING BY CHARTFIELD
 30-JUN-2015
 Contains confidential information and unauthorized use or disclosure is prohibited by State law.

Item	Line	As of	Type	Entry Reason	Terms	Total Selected Amount	Current	1-30	31-60 Days	61-90 Days	91-120Days	121-150Day
ACCOUNT		1200050										
		Customer ID		CLO			Customer Name		Conservation and Liquidation O			
ORA26150515	0	06/11/2015	DR	MIS	NET30	7,315.00	7,315.00					
ORA31150515	0	06/11/2015	DR	MIS	NET30	3,752.50	3,752.50					
	Total	Conservation and Liquidation O					11,067.50	11,067.50				
		Customer ID		GSTSC00000000			Customer Name		GOLDEN STATE TOBACCO SEC CORP			
INV-3094	0	04/20/2015	DR	MIS	NET30	167,954.00				167,954.00		
	Total	GOLDEN STATE TOBACCO SEC CORP					167,954.00			167,954.00		
		Customer ID		REGULATORY			Customer Name		REGULATORY SERVICES GROUP			
ORA30150515	0	06/11/2015	DR	MIS	NET30	1,330.00	1,330.00					
	Total	REGULATORY SERVICES GROUP					1,330.00	1,330.00				
Totals for ACCOUNT		1200050					180,351.50	12,397.50		167,954.00		

YE #3 A-3 Reimbursement & Abatement Accrual

- Reimbursement & Abatement receivables not accrued during the year will be accrued in Period 998
- YE #3 entry is reversed in the new fiscal year

Record Billing of Reimbursements

Debit 1200050 Accounts Receivable Reimbursements

Debit 126xxxx Due From Other Governments

Debit 124xxxx Due From Other Funds /Appropriations

Credit 48xxxxxx Reimbursements

Reimbursement & Abatement Accrual (cont'd)

Favorites ▾ Main Menu ▾ > General Ledger ▾ > Journals ▾ > Journal Entry ▾ > Create/Update Journal Entries

Create/Update Journal Entries

Business Unit: 

Journal ID:

Journal Date:  **Change date to 6/30/2015 (FY2014-15)**



Reimbursement & Abatement Accrual (cont'd)

Favorites ▾ Main Menu ▾ > General Ledger ▾ > Journals ▾ > Journal Entry ▾ > Create/Update Journal Entries

Header	Lines	Totals	Errors	Approval	
Unit:	8860	Journal ID:	NEXT	Date:	06/30/2015
Long Description:	A3 Accrue June Estimated Reimbursement Receivables OSAE				
*Ledger Group:	MODACCRL	Adjusting Entry:	Adjusting Entry		
Ledger:		Fiscal Year:	2014		
*Source:	ACC	Period:	998		
Reference Number:		ADB Date:	06/30/2015		
Journal Class:					
Transaction Code:	GL	<input type="checkbox"/> Auto Generate Lines			

Reimbursement & Abatement Accrual (cont'd)

Favorites ▾ Main Menu ▾ > General Ledger ▾ > Journals ▾ > Journal Entry ▾ > Create/Update Journal Entries

Header
Lines
Totals
Errors
Approval

Line	*Ledger	Approp Ref	Fund	ENY	Account	PC Bus Unit	Project	Activity
1	MODACCRL	001	0001	2014	1240000	8860	000000000000652	0000000000000001
2	MODACCRL	001	0001	2014	4810000	8860	000000000000652	0000000000000001

Line	An Type	Affiliate	Fund Affil	Amount	Budget Date
1	GLR	3790	3238	63162.74	06/30/2015
2	GLR			-63162.74	06/30/2015

Journal lines posted to Account 124xxxx – Due from Other Funds/Appropriations should include values in the “Affiliate” (BU) and “Fund Affiliate” (Fund) fields. This information will be required to complete the year-end Subsidiaries on File and Due To Due From reports

Reimbursement & Abatement Accrual (cont'd)

Due To/From Supplemental Report

Department of Finance - 8860

Fund 0001

Fiscal Year 2014 - 15

As of 06/30/2015

GL ACCOUNT	SUBSIDIARY FUND	SUBSIDIARY ORG	SUBSIDIARY ORGANIZATION TITLE	AMOUNT	SUBTOTAL (GL/SFUND/SORG)
1410	3238	3790	Dept of Parks & Recreation	63,162.74	63,162.74

JOURNAL PROCESSING TIP SHEET

Header

Lines

Totals

Errors

Approval

(Step 3) Remember Journal #

Unit: 8860

Journal ID: 0000022480

(Step 7)

Date: 06/30/2015

☐ Errors Only

Template List

Search Criteria

(Step 4)

(Step 5)

View Audit Logs

*Process:



Edit Journal



Process

Line: 10



"Submit Journal"

Lines (Step 1)

Personalize | Find |  

Select	Line	Unit	Ledger	SpeedType	Approp Ref	Fund▲	ENY	Account	Alt Acct	Program
<input type="checkbox"/>		8860	MODACCRL		 001	0001	2014	1240000	0000000000	6780
<input type="checkbox"/>		8860	MODACCRL		 001	0001	2014	4810000	4810000000	6780

Totals

Personalize | Find | View All |  

First 1 of 1 Last

Unit	Total Lines	Total Debits	Total Credits▼	Journal Status	Budget Status
8860	2	63,162.74	63,162.74	V	V

(Step 6)

(Step 2)

Save

Return to Search

Previous in List

Next in List

Notify

Refresh

Add

Update/Display

TIPS FOR PERIOD 998 JOURNALS

Create/Update Journal Page

- Change “Journal Date” from current to 6/30/15

Header Page

- Ensure “Source” is ACC
- Ensure “Adjusting Entry” is selected and Period is 998

Lines Page

- Include values in the “Affiliate” (BU) and “Fund Affiliate” fields for Acct 124xxxx – Due from other Funds or Appropriations
- When you make a change to any of the chart fields after you had gone through budget check, you must “save” your work and go through the budget check process (Step 4 – Step 6) again
- After budget checking, “Submit Journal” (Step 7 & 5) for approval. This will ensure entries are posted in the GL after it has been approved






Create Manual Reversal Journal Entry for July 1

Favorites ▾ Main Menu ▾ > General Ledger ▾ > Journals ▾ > Journal Entry ▾ > Create/Update Journal Entries

Find an Existing Value

Add a New Value

▽ Search Criteria

Business Unit:	= ▾	8860	
Journal ID:	begins with ▾	%22480	
Journal Date:	= ▾		
Document Sequence Number:	begins with ▾		
Line Business Unit:	= ▾		
Journal Header Status:	= ▾		▾
Budget Checking Header Status:	= ▾		▾
Source:	= ▾		
Entered By:	begins with ▾		
Attachment Exist:	= ▾		▾

Create Manual Reversal Journal Entry for July 1 (cont'd)

Favorites ▾ Main Menu ▾ > General Ledger ▾ > Journals ▾ > Journal Entry ▾ > Create/Update Journal Entries

Header Lines Totals Errors Approval

Unit: 8860

Journal ID: 0000022480

Date: 06/30/2015

Template List

Search Criteria

*Process:

- Edit Journal
- Budget Check Journal
- Copy Journal
- Delete Journal
- Edit / Pre-Check
- Edit Chartfield
- Edit Journal
- Post Journal
- Print Journal (XMLP)
- Refresh Journal
- Submit Journal

Process

Lines

Select	Line	Unit	Ledger	op Ref	Fund▲	ENY
<input type="checkbox"/>	7	8860	MODACC		0001	2014
<input type="checkbox"/>	8	8860	MODACC		0001	2014
<input type="checkbox"/>	6	8860	MODACC		0001	2014
<input type="checkbox"/>	10	8860	MODACCRL	001	0001	2014

Create Manual Reversal Journal Entry for July 1 (cont'd)

Journal Entry Copy

Business Unit:	8860	Copy From ID:	00000 22480	Copy From Date:	06/30/2015
Journal ID:	NEXT	Ledger:		<input checked="" type="checkbox"/> Reverse Signs	
Journal Date:	07/01/2015	New Ledger:		<input type="checkbox"/> Recalculate Budget Date	
ADB Date:		Document Type:		<input type="checkbox"/> Save Journal Incomplete Status	
Currency Effective Date:					

Reversal Date

☒ Do Not Generate Reversal

☐ Beginning of Next Period

☐ End of Next Period

☐ Next Day

☐ Adjustment Period

☐ On Date Specified By User

Adjustment Period:

Reversal Date:

ADB Reversal Date

☒ Same As Journal Reversal

☐ On Date Specified By User

ADB Reversal Date:

OK Cancel Refresh

Create Manual Reversal Journal Entry for July 1 (cont'd)

Favorites ▾ Main Menu ▾ > General Ledger ▾ > Journals ▾ > Journal Entry ▾ > Create/Update Journal Entries

Header	Lines	Totals	Errors	Approval	
Unit:	8860	Journal ID:	0000023673	Date:	07/01/2015
Long Description:	REVERSE JE in PERIOD 1 (2015) . A3.3 Accrue June\May Estimated AR reimbursements from OSAE (Direct Transfer)				
*Ledger Group:	MODACCRL	Adjusting Entry:	Non-Adjusting Entry ▾		
Ledger:		Fiscal Year:	2015		
*Source:	ACC	Period:	1		
Reference Number:		ADB Date:	07/01/2015		
Journal Class:					
Transaction Code:	GL		<input type="checkbox"/> Auto Generate Lines		
			<input type="checkbox"/> Save Journal Incomplete Status		
SJE Type:			<input type="checkbox"/> Autobalance on 0 Amount Line		

Create Manual Reversal Journal Entry for July 1 (cont'd)

Header Lines Totals Errors Approval

Unit: 8860

Journal ID: 0000023673

Date: 07/01/2015

☐ Errors Only

[Template List](#)

Search Criteria

[View Audit Logs](#)

*Process:

Process

Line:

Lines										Personalize	Find	<input type="button" value="Print"/>	<input type="button" value="Grid"/>
Select	Line	Rptg Structure	Svc Loc	Agency Use	Affiliate	Fund Affil	Amount	(1)	N/R	Budget Date	(2)		
<input type="checkbox"/>	7	88606300			3790	3238	-63,162.74		<input checked="" type="checkbox"/>	06/30/2015			
<input type="checkbox"/>	8	88606300					63,162.74		<input checked="" type="checkbox"/>	06/30/2015			
<input type="checkbox"/>	6	88606300					25,317.50		<input checked="" type="checkbox"/>	06/30/2015			
<input type="checkbox"/>	10	88606300					27,083.14		<input checked="" type="checkbox"/>	06/30/2015			
<input type="checkbox"/>	9	88606300			5225	0917	-27,083.14		<input checked="" type="checkbox"/>	06/30/2015			
<input type="checkbox"/>	2	88606300					93,880.63		<input checked="" type="checkbox"/>	06/30/2015			
<input type="checkbox"/>	3	88606300			0521	0890	-14,915.00		<input checked="" type="checkbox"/>	06/30/2015			
<input type="checkbox"/>	1	88606300			4260	0912	-93,880.63		<input checked="" type="checkbox"/>	06/30/2015			
<input type="checkbox"/>	5	88606300			3900	0115	-25,317.50		<input checked="" type="checkbox"/>	06/30/2015			
<input type="checkbox"/>	4	88606300					14,915.00		<input checked="" type="checkbox"/>	06/30/2015			

Totals						Personalize	Find	View All	<input type="button" value="Print"/>	<input type="button" value="Grid"/>	First	1 of 1	Last
Unit	Total Lines	Total Debits	Total Credits	Journal Status	Budget Status								
8860	42	-631,179.61	-631,179.61	P	V								

- (1) Make sure entries are reversed.
- (2) Budget Date should follow the Enactment Year (ENY).
If not, edit the date

YE#4 A-4 Reclassify Items for Reverted Appropriations

- Receivable items for reverting appropriations must be reclassified to GL 1209900-AR–Other offset by GL 1290000-Prov for Deferred Receivables
- Reclassify items in the AR Module in Period 12
- Not reversed in the new fiscal year
- Create a \$0 pending item group with 2 transactions:
 - Reverse original AR item using Credit AR process to:
Debit Revenue/Reimbursement/Abatement
Credit AR
 - Create 2nd transaction with positive amount to:
Debit 129900 AR - Other
Credit 1290000 Provision for Deferred Receivables



YE#4 Entry A-4 Reclassify Items for Reverted Appropriations (cont'd)

Group Control	Pending Item 1	Pending Item 2	Pending Item 3	Accounting Entries	Group Action
---------------	----------------	----------------	----------------	--------------------	--------------

Group Unit: 0840 Group ID: 3454


Accounting Entries Find | View All | First

Item ID: PAR1234 Line: Entry Type: DR Reason: I
 Bus. Unit: 0840 Customer: EMP1013763 SubCust1: SubCust2:
 Amount: 100.00 Currency: USD

Accounting Entries: Complete Display Totals: Entry  

Distribution Lines Personalize | Find | View All | First

Line	GL Unit	*Type	Amount	Approp Ref	Fund	ENY	*Account	Alt Acct
2	0840	User	-100.00	001	0001	2014	1290000	013190000
102	0840	AR	100.00	001	0001	2014	1209900	000000000

Alternate Account SetID:	8860
Account SetID:	STATE
Account:	1290000
Alternate Account:	begins with 

Alternate Account	Description
013100000	PROV FOR DEF REC-GENERAL
013110000	PROV FOR DEF RECAPATEMENTS
013120000	PROV FOR DEF REC-REIMB
013130000	PROV FOR DEF REC-REVENUE
013190000	PROV FOR DEF REC-AR-OTHER

YE #9 A-9 Record Revenue Accruals

- Earned but unbilled revenue will be accrued in Period 998
- YE #9 entry is reversed in the new fiscal year

Record Earned but unbilled AR-Revenue

Debit 1200000 Accounts Receivable Revenue

Debit 126xxxx Due From Other Governments

Debit 124xxxx Due From Other Funds /Approp.

Credit 4xxxxxx Revenue

Revenue Accrual (cont'd)

Favorites ▾ Main Menu ▾ > General Ledger ▾ > Journals ▾ > Journal Entry ▾ > Create/Update Journal Entries



Header Lines Totals Errors Approval

Unit: 8860

Journal ID: 0000022614

Date: 06/30/2015

Long Description: To accrue CS7353 dated 6/12/15

*Ledger Group:

MODACCRL

Adjusting Entry:

Adjusting Entry ▾

Ledger:

Fiscal Year:

2014

*Source:

ACC

Period:

998

Reference Number:

ADB Date:

06/30/2015

Journal Class:

Transaction Code:

GL

SJE Type:

☐ Auto Generate Lines

☐ Save Journal Incomplete Status

☐ Autobalance on 0 Amount Line

Revenue Accrual (cont'd)

Header	Lines	Totals	Errors	Approval																																								
Unit:	8860	Journal ID:	0000022614	Date:	06/30/2015						<input type="checkbox"/> Errors Only																																	
Template List	Search Criteria							View Audit Logs																																				
*Process:		<div style="border: 1px solid #ccc; padding: 2px; display: inline-block;">Edit Journal</div>			<div style="background-color: #f4a460; padding: 5px 10px; border: 1px solid #ccc;">Process</div>																																							
<div style="display: flex; justify-content: space-between; align-items: center;"> Lines Personalize Find </div> <table border="1" style="width: 100%; border-collapse: collapse; margin-top: 5px;"> <thead> <tr> <th>Select</th> <th>Line</th> <th>Unit</th> <th>Ledger</th> <th>SpeedType</th> <th>Approp Ref</th> <th>Fund▲</th> <th>ENY</th> <th style="border: 2px solid red;">Account</th> <th>Alt Acct</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td>2</td> <td>8860</td> <td>MODACCRL</td> <td></td> <td> 001</td> <td>0001</td> <td>2014</td> <td style="border: 2px solid red;">4172500</td> <td>0000000000</td> </tr> <tr> <td><input type="checkbox"/></td> <td>1</td> <td>8860</td> <td>MODACCRL</td> <td></td> <td> 001</td> <td>0001</td> <td>2014</td> <td style="border: 2px solid red;">1240100</td> <td>0000000000</td> </tr> </tbody> </table>															Select	Line	Unit	Ledger	SpeedType	Approp Ref	Fund▲	ENY	Account	Alt Acct	<input type="checkbox"/>	2	8860	MODACCRL		001	0001	2014	4172500	0000000000	<input type="checkbox"/>	1	8860	MODACCRL		001	0001	2014	1240100	0000000000
Select	Line	Unit	Ledger	SpeedType	Approp Ref	Fund▲	ENY	Account	Alt Acct																																			
<input type="checkbox"/>	2	8860	MODACCRL		001	0001	2014	4172500	0000000000																																			
<input type="checkbox"/>	1	8860	MODACCRL		001	0001	2014	1240100	0000000000																																			
<div style="display: flex; justify-content: space-between; align-items: center;"> <table border="1" style="width: 100%; border-collapse: collapse; margin-top: 5px;"> <thead> <tr> <th>Line</th> <th>Affiliate</th> <th style="border: 2px solid red;">Fund Affil</th> <th>Amount</th> <th>N/R</th> <th>Budget Date</th> <th>Open Item Key</th> <th>Reference</th> <th>Journal</th> </tr> </thead> <tbody> <tr> <td>2</td> <td></td> <td></td> <td style="text-align: right;">-200.00</td> <td><input type="checkbox"/></td> <td>06/30/2015</td> <td></td> <td></td> <td>Miscell:</td> </tr> <tr> <td>1</td> <td>3340</td> <td style="border: 2px solid red;">0001</td> <td style="text-align: right;">200.00</td> <td><input type="checkbox"/></td> <td>06/30/2015</td> <td></td> <td></td> <td>Due Fr</td> </tr> </tbody> </table> <div style="margin-left: 10px;"> Personalize Find </div> </div>															Line	Affiliate	Fund Affil	Amount	N/R	Budget Date	Open Item Key	Reference	Journal	2			-200.00	<input type="checkbox"/>	06/30/2015			Miscell:	1	3340	0001	200.00	<input type="checkbox"/>	06/30/2015			Due Fr			
Line	Affiliate	Fund Affil	Amount	N/R	Budget Date	Open Item Key	Reference	Journal																																				
2			-200.00	<input type="checkbox"/>	06/30/2015			Miscell:																																				
1	3340	0001	200.00	<input type="checkbox"/>	06/30/2015			Due Fr																																				
<div style="display: flex; justify-content: space-between; align-items: center; margin-top: 10px;"> <div> <div style="background-color: #f2f2f2; padding: 2px 5px;">Total Lines</div> <div>2</div> </div> <div> <div style="background-color: #f2f2f2; padding: 2px 5px;">Total Debits</div> <div style="text-align: right;">200.00</div> </div> <div> <div style="background-color: #f2f2f2; padding: 2px 5px;">Total Credits▼</div> <div style="text-align: right;">200.00</div> </div> <div> <div style="background-color: #f2f2f2; padding: 2px 5px;">Journal Status</div> <div style="text-align: center;">v</div> </div> <div> <div style="background-color: #f2f2f2; padding: 2px 5px;">Budget Status</div> <div style="text-align: center;">v</div> </div> </div>																																												

YE #10 A-12 Establish Reserve for Deferred AR

- Reclassify portion of Accounts Receivable for Reimbursements and Abatements that will not be collected during the ensuing year
- YE #10 entry is reversed in the new fiscal year

Debit 48xxxxx Reimbursements
Credit 1290000 Provision for Deferred Receivables **

Debit 51xxxxx Personal Services
Debit 53xxxxx Operating Expense and Equipment
Credit 1290000 Provision for Deferred Receivables **

**** Use the Alternate Account field to select the Appropriate GL Account.
See YE#4 Entry A-4**

Miscellaneous Journal Entries

YE #6 A-6 Miscellaneous Journal Entry

Record Interest Due From SMIF

- Record interest earned as of June 30
- Source document is SCO JE
- A-6 entry is not reversed in the new fiscal year

Debit 1240000 Due from Other Funds *
Credit 416xxxx Investment Income


*(Include values in Fund Affiliate and BU Affiliate fields)

Miscellaneous Journal Entry (cont'd)

Favorites ▾ **Main Menu ▾** > **General Ledger ▾** > **Journals ▾** > **Journal Entry ▾** > **Create/Update Journal Entries**

Header **Lines** **Totals** **Errors** **Approval**

Unit: 8860 **Journal ID:** NEXT **Date:** 06/30/2015


Long Description: 

***Ledger Group:** **Adjusting Entry:** ▾


Ledger:


***Source:** **Fiscal Year:** 2014

Reference Number:

Period: 

ADB Date:

Journal Class: 

Transaction Code: 

☐ **Auto Generate Lines**

Miscellaneous Journal Entry (cont'd)

Favorites ▾ Main Menu ▾ > General Ledger ▾ > Journals ▾ > Journal Entry ▾ > Create/Update Journal Entries

Header Lines Totals Errors Approval

Line	*Ledger	Approp Ref	Fund	ENY	Account	Affiliate	Fund Affil
1	MODACCRL	001	094200119	2014	1240000	9990	0681
2	MODACCRL	001	094200119	2014	4163000		

Line	Amount	Budget Date	Journal Line Description
1	20345.24	06/30/2015	Due From Other Funds
2	-20345.24	06/30/2015	Invest Inc-Surplus Money Inves

Accounts Payable/Encumbrances

YE#8 – A-8 Accrual of Expenditures

The A-8 entry accrues actual and estimated expenditures as “Accounts Payable” or “Due To” for Goods and Services received as of June 30 but not scheduled (vouchered) for payment by June 30.

- Personal Service (Payroll) Accruals
- Goods and Services

Payroll Accrual

Payroll Accrual is the estimated personal services incurred as of June 30 that will be paid in the new fiscal year must be accrued. The journal entry will be posted in Period 998 and reversed in the new year.

Accrue Estimated Personal Services entries

Debit 51xxxxx Personal Services

Credit 2000100 Accrued Accounts Payable

How to do it

Post the payroll accrual either directly into GL module or upload using the General Ledger Spreadsheet Upload into PeopleSoft for large volumes of transactions.

See Job Aid for instruction of how to upload [General Ledger Spreadsheet Journal Upload 1.0](#) /

Payroll Accrual

After receiving the Payroll Accrual from Human Resources, AP staff will prepare an accrual posting document.

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z	AA	AB	AC	AD	AE	AF	AG	AH	AI	AJ	AK	AL	AM	AN	AO	AP	AQ	AR	AS	AT	AU	AV	AW	AX	AY	AZ	BA	BB	BC	BD	BE	BF	BG	BH	BI	BJ	BK	BL	BM	BN	BO	BP	BQ	BR	BS	BT	BU	BV	BW	BX	BY	BZ	CA	CB	CC	CD	CE	CF	CG	CH	CI	CJ	CK	CL	CM	CN	CO	CP	CQ	CR	CS	CT	CU	CV	CW	CX	CY	CZ	DA	DB	DC	DD	DE	DF	DG	DH	DI	DJ	DK	DL	DM	DN	DO	DP	DQ	DR	DS	DT	DU	DV	DW	DX	DY	DZ	EA	EB	EC	ED	EE	EF	EG	EH	EI	EJ	EK	EL	EM	EN	EO	EP	EQ	ER	ES	ET	EU	EV	EW	EX	EY	EZ	FA	FB	FC	FD	FE	FF	FG	FH	FI	FJ	FK	FL	FM	FN	FO	FP	FQ	FR	FS	FT	FU	FV	FW	FX	FY	FZ	GA	GB	GC	GD	GE	GF	GG	GH	GI	GJ	GK	GL	GM	GN	GO	GP	GQ	GR	GS	GT	GU	GV	GW	GX	GY	GZ	HA	HB	HC	HD	HE	HF	HG	HH	HI	HJ	HK	HL	HM	HN	HO	HP	HQ	HR	HS	HT	HU	HV	HW	HX	HY	HZ	IA	IB	IC	ID	IE	IF	IG	IH	II	IJ	IK	IL	IM	IN	IO	IP	IQ	IR	IS	IT	IU	IV	IW	IX	IY	IZ	JA	JB	JC	JD	JE	JF	JG	JH	JI	IJ	JK	KL	KM	KN	KO	KP	KQ	KR	KS	KT	KU	KV	KW	KX	KY	KZ	LA	LB	LC	LD	LE	LF	LG	LH	LI	LJ	LK	LM	LN	LO	LP	LQ	LR	LS	LT	LU	LV	LW	LX	LY	LZ	MA	MB	MC	MD	ME	MF	MG	MH	MI	MJ	MK	ML	MM	MN	MO	MP	MQ	MR	MS	MT	MU	MV	MW	MX	MY	MZ	NA	NB	NC	ND	NE	NF	NG	NH	NI	NJ	NK	NL	NM	NN	NO	NP	NQ	NR	NS	NT	NU	NV	NW	NX	NY	NZ	OA	OB	OC	OD	OE	OF	OG	OH	OI	OJ	OK	OL	OM	ON	OO	OP	OQ	OR	OS	OT	OU	OV	OW	OX	OY	OZ	PA	PB	PC	PD	PE	PF	PG	PH	PI	PJ	PK	PL	PM	PN	PO	PP	PQ	PR	PS	PT	PU	PV	PW	PX	PY	PZ	QA	QB	QC	QD	QE	QF	QG	QH	QI	QJ	QK	QL	QM	QN	QO	QP	QQ	QR	QS	QT	QU	QV	QW	QX	QY	QZ	RA	RB	RC	RD	RE	RF	RG	RH	RI	RJ	RK	RL	RM	RN	RO	RP	RQ	RR	RS	RT	RU	RV	RW	RX	RY	RZ	SA	SB	SC	SD	SE	SF	SG	SH	SI	SJ	SK	SL	SM	SN	SO	SP	SQ	SR	SS	ST	SU	SV	SW	SX	SY	SZ	TA	TB	TC	TD	TE	TF	TG	TH	TI	TJ	TK	TL	TM	TN	TO	TP	TQ	TR	TS	TT	TU	TV	TW	TX	TY	TZ	UA	UB	UC	UD	UE	UF	UG	UH	UI	UJ	UK	UL	UM	UN	UO	UP	UQ	UR	US	UT	UU	UV	UW	UX	UY	UZ	VA	VB	VC	VD	VE	VF	VG	VH	VI	VJ	VK	VL	VM	VN	VO	VP	VQ	VR	VS	VT	VU	VV	VW	VX	VY	VZ	WA	WB	WC	WD	WE	WF	WG	WH	WI	WJ	WK	WL	WM	WN	WO	WP	WQ	WR	WS	WT	WU	WV	WW	WX	WY	WZ	XA	XB	XC	XD	XE	XF	XG	XH	XI	XJ	XK	XL	XM	XN	XO	XP	XQ	XR	XS	XT	XU	XV	XW	XX	XY	XZ	YA	YB	YC	YD	YE	YF	YG	YH	YI	YJ	YK	YL	YM	YN	YO	YP	YQ	YR	YS	YT	YU	YV	YW	YX	YZ	ZA	ZB	ZC	ZD	ZE	ZF	ZG	ZH	ZI	ZJ	ZK	ZL	ZM	ZN	ZO	ZP	ZQ	ZR	ZS	ZT	ZU	ZV	ZW	ZX	ZY	ZZ	AA	AB	AC	AD	AE	AF	AG	AH	AI	AJ	AK	AL	AM	AN	AO	AP	AQ	AR	AS	AT	AU	AV	AW	AX	AY	AZ	BA	BB	BC	BD	BE	BF	BG	BH	BI	BJ	BK	BL	BM	BN	BO	BP	BQ	BR	BS	BT	BU	BV	BW	BX	BY	BZ	CA	CB	CC	CD	CE	CF	CG	CH	CI	CJ	CK	CL	CM	CN	CO	CP	CQ	CR	CS	CT	CU	CV	CW	CX	CY	CZ	DA	DB	DC	DD	DE	DF	DG	DH	DI	DJ	DK	DL	DM	DN	DO	DP	DQ	DR	DS	DT	DU	DV	DW	DX	DY	DZ	EA	EB	EC	ED	EE	EF	EG	EH	EI	EJ	EK	EL	EM	EN	EO	EP	EQ	ER	ES	ET	EU	EV	EW	EX	EY	EZ	FA	FB	FC	FD	FE	FF	FG	FH	FI	FJ	FK	FL	FM	FN	FO	FP	FQ	FR	FS	FT	FU	FV	FW	FX	FY	FZ	GA	GB	GC	GD	GE	GF	GG	GH	GI	GJ	GK	GL	GM	GN	GO	GP	GQ	GR	GS	GT	GU	GV	GW	GX	GY	GZ	HA	HB	HC	HD	HE	HF	HG	HH	HI	HJ	HK	HL	HM	HN	HO	HP	HQ	HR	HS	HT	HU	HV	HW	HX	HY	HZ	IA	IB	IC	ID	IE	IF	IG	IH	II	IJ	IK	IL	IM	IN	IO	IP	IQ	IR	IS	IT	IU	IV	IW	IX	IY	IZ	JA	JB	JC	JD	JE	JF	JG	JH	JI	IJ	JK	KL	KM	KN	KO	KP	KQ	KR	KS	KT	KU	KV	KW	KX	KY	KZ	LA	LB	LC	LD	LE	LF	LG	LH	LI	LJ	LK	LM	LN	LO	LP	LQ	LR	LS	LT	LU	LV	LW	LX	LY	LZ	MA	MB	MC	MD	ME	MF	MG	MH	MI	MJ	MK	ML	MM	MN	MO	MP	MQ	MR	MS	MT	MU	MV	MW	MX	MY	MZ	NA	NB	NC	ND	NE	NF	NG	NH	NI	NJ	NK	NL	NM	NN	NO	NP	NQ	NR	NS	NT	NU	NV	NW	NX	NY	NZ	OA	OB	OC	OD	OE	OF	OG	OH	OI	OJ	OK	OL	OM	ON	OO	OP	OQ	OR	OS	OT	OU	OV	OW	OX	OY	OZ	PA	PB	PC	PD	PE	PF	PG	PH	PI	PJ	PK	PL	PM	PN	PO	PP	PQ	PR	PS	PT	PU	PV	PW	PX	PY	PZ	QA	QB	QC	QD	QE	QF	QG	QH	QI	QJ	QK	QL	QM	QN	QO	QP	QQ	QR	QS	QT	QU	QV	QW	QX	QY	QZ	RA	RB	RC	RD	RE	RF	RG	RH	RI	RJ	RK	RL	RM	RN	RO	RP	RQ	RR	RS	RT	RU	RV	RW	RX	RY	RZ	SA	SB	SC	SD	SE	SF	SG	SH	SI	SJ	SK	SL	SM	SN	SO	SP	SQ	SR	SS	ST	SU	SV	SW	SX	SY	SZ	TA	TB	TC	TD	TE	TF	TG	TH	TI	TJ	TK	TL	TM	TN	TO	TP	TQ	TR	TS	TT	TU	TV	TW	TX	TY	TZ	UA	UB	UC	UD	UE	UF	UG	UH	UI	UJ	UK	UL	UM	UN	UO	UP	UQ	UR	US	UT	UU	UV	UW	UX	UY	UZ	VA	VB	VC	VD	VE	VF	VG	VH	VI	VJ	VK	VL	VM	VN	VO	VP	VQ	VR	VS	VT	VU	VV	VW	VX	VY	VZ	WA	WB	WC	WD	WE	WF	WG	WH	WI	WJ	WK	WL	WM	WN	WO	WP	WQ	WR	WS	WT	WU	WV	WW	WX	WY	WZ	XA	XB	XC	XD	XE	XF	XG	XH	XI	XJ	XK	XL	XM	XN	XO	XP	XQ	XR	XS	XT	XU	XV	XW	XX	XY	XZ	YA	YB	YC	YD	YE	YF	YG	YH	YI	YJ	YK	YL	YM	YN	YO	YP	YQ	YR	YS	YT	YU	YV	YW	YX	YZ	ZA	ZB	ZC	ZD	ZE	ZF	ZG	ZH	ZI	ZJ	ZK	ZL	ZM	ZN	ZO	ZP	ZQ	ZR	ZS	ZT	ZU	ZV	ZW	ZX	ZY	ZZ	AA	AB	AC	AD	AE	AF	AG	AH	AI	AJ	AK	AL	AM	AN	AO	AP	AQ	AR	AS	AT	AU	AV	AW	AX	AY	AZ	BA	BB	BC	BD	BE	BF	BG	BH	BI	BJ	BK	BL	BM	BN	BO	BP	BQ	BR	BS	BT	BU	BV	BW	BX	BY	BZ	CA	CB	CC	CD	CE	CF	CG	CH	CI	CJ	CK	CL	CM	CN	CO	CP	CQ	CR	CS	CT	CU	CV	CW	CX	CY	CZ	DA	DB	DC	DD	DE	DF	DG	DH	DI	DJ	DK	DL	DM	DN	DO	DP	DQ	DR	DS	DT	DU	DV	DW	DX	DY	DZ	EA	EB	EC	ED	EE	EF	EG	EH	EI	EJ	EK	EL	EM	EN	EO	EP	EQ	ER	ES	ET	EU	EV	EW	EX	EY	EZ	FA	FB	FC	FD	FE	FF	FG	FH	FI	FJ	FK	FL	FM	FN	FO	FP	FQ	FR	FS	FT	FU	FV	FW	FX	FY	FZ	GA	GB	GC	GD	GE	GF	GG	GH	GI	GJ	GK	GL	GM	GN	GO	GP	GQ	GR	GS	GT	GU	GV	GW	GX	GY	GZ	HA	HB	HC	HD	HE	HF	HG	HH	HI	HJ	HK	HL	HM	HN	HO	HP	HQ	HR	HS	HT	HU	HV	HW	HX	HY	HZ	IA	IB	IC	ID	IE	IF	IG	IH	II	IJ	IK	IL	IM	IN	IO	IP	IQ	IR	IS	IT	IU	IV	IW	IX	IY	IZ	JA	JB	JC	JD	JE	JF	JG	JH	JI	IJ	JK	KL	KM	KN	KO	KP	KQ	KR	KS	KT	KU	KV	KW	KX	KY	KZ	LA	LB	LC	LD	LE	LF	LG	LH	LI	LJ	LK	LM	LN	LO	LP	LQ	LR	LS	LT	LU	LV	LW	LX	LY	LZ	MA	MB	MC	MD	ME	MF	MG	MH	MI	MJ	MK	ML	MM	MN	MO	MP	MQ	MR	MS	MT	MU	MV	MW	MX	MY	MZ	NA	NB	NC	ND	NE	NF	NG	NH	NI	NJ	NK	NL	NM	NN	NO	NP	NQ	NR	NS	NT	NU	NV	NW	NX	NY	NZ	OA	OB	OC	OD	OE	OF	OG	OH	OI	OJ	OK	OL	OM	ON	OO	OP	OQ	OR	OS	OT	OU	OV	OW	OX	OY	OZ	PA	PB	PC	PD	PE	PF	PG	PH	PI	PJ	PK	PL	PM	PN	PO	PP	PQ	PR	PS	PT	PU	PV	PW	PX	PY	PZ	QA	QB	QC	QD	QE	QF	QG	QH	QI	QJ	QK	QL	QM	QN	QO	QP	QQ	QR	QS	QT	QU	QV	QW	QX	QY	QZ	RA	RB	RC	RD	RE	RF	RG	RH	RI	RJ	RK	RL	RM	RN	RO	RP	RQ	RR	RS	RT	RU	RV	RW	RX	RY	RZ	SA	SB	SC	SD	SE	SF	SG	SH	SI	SJ	SK	SL	SM	SN	SO	SP	SQ	SR	SS	ST	SU	SV	SW	SX	SY	SZ	TA	TB	TC	TD	TE	TF	TG	TH	TI	TJ	TK	TL	TM	TN	TO	TP	TQ	TR	TS	TT	TU	TV	TW	TX	TY	TZ	UA	UB	UC	UD	UE	UF	UG	UH	UI	UJ	UK	UL	UM	UN	UO	UP	UQ	UR	US	UT	UU	UV	UW	UX	UY	UZ	VA	VB	VC	VD	VE	VF	VG	VH	VI	VJ	VK	VL	VM	VN	VO	VP	VQ	VR	VS	VT	VU	VV	VW	VX	VY	VZ	WA	WB	WC	WD	WE	WF	WG	WH	WI	WJ	WK	WL	WM	WN	WO	WP	WQ	WR	WS	WT	WU	WV	WW	WX	WY	WZ	XA	XB	XC	XD	XE	XF	XG	XH	XI	XJ	XK	XL	XM	XN	XO	XP	XQ	XR	XS	XT	XU	XV	XW	XX	XY	XZ	YA	YB	YC	YD	YE	YF	YG	YH	YI	YJ	YK	YL	YM	YN	YO	YP	YQ	YR	YS	YT	YU	YV	YW	YX	YZ	ZA	ZB	ZC	ZD	ZE	ZF	ZG	ZH	ZI	ZJ	ZK	ZL	ZM	ZN	ZO	ZP	ZQ	ZR	ZS	ZT	ZU	ZV	ZW	ZX	ZY	ZZ	AA	AB	AC	AD	AE	AF	AG	AH	AI	AJ	AK	AL	AM	AN	AO	AP	AQ	AR	AS	AT	AU	AV	AW	AX	AY	AZ	BA	BB	BC	BD	BE	BF	BG	BH	BI	BJ	BK	BL	BM	BN	BO	BP	BQ	BR	BS	BT	BU	BV	BW	BX	BY	BZ	CA	CB	CC	CD	CE	CF	CG	CH
---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----

For large volumes, use Payroll Accrual Upload Spreadsheet

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z	AA	AI	ACA	AF	AH	AI	AA	AI	AM		
Line #	Unit	Ledger	Account	Alt Account	Fund	ENY	Approp	F	Program	Rptg Str	SA	Amount	CN	RF	ES	ES	RC	CC	Project	ECCA	FOS	Proj	Unit	Activity	RCS	Analysis										
1	8860	MODACCRL	5100150		0001	2014	001		9900100	88600400		2087.94																								
2	8860	MODACCRL	5108000		0001	2014	001		9900100	88600400		311.22																								
3	8860	MODACCRL	5150450		0001	2014	001		9900100	88600400		33.77																								
4	8860	MODACCRL	5150500		0001	2014	001		9900100	88600400		19.30																								
5	8860	MODACCRL	5108000		0001	2014	001		9900100	88601200		1591.82																								
6	8860	MODACCRL	5108000	5108000010	0001	2014	001		9900100	88601200		600.00																								
7	8860	MODACCRL	5150450		0001	2014	001		9900100	88601200		31.78																								
8	8860	MODACCRL	5150500		0001	2014	001		9900100	88601200		135.90																								
9	8860	MODACCRL	5100150		0001	2014	001		6770010	88601500		1125.56																								
10	8860	MODACCRL	5108000		0001	2014	001		6770010	88601500		107.69																								
11	8860	MODACCRL	5108000	5108000010	0001	2014	001		6770010	88601500		1008.00																								
12	8860	MODACCRL	5150450		0001	2014	001		6770010	88601500		56.80																								
13	8860	MODACCRL	5150500		0001	2014	001		6770010	88601500		118.27																								
14	8860	MODACCRL	5108000	5108000010	0001	2014	001		6770010	88601600		600.00																								
15	8860	MODACCRL	5150450		0001	2014	001		6770010	88601600		8.70																								
16	8860	MODACCRL	5150500		0001	2014	001		6770010	88601600		37.20																								
17	8860	MODACCRL	5108000	5108000010	0001	2014	001		9900100	88601700		300.00																								
18	8860	MODACCRL	5108000	5108000010	0001	2014	001		6770010	88601700		900.00																								
19	8860	MODACCRL	5108000	5108000010	0001	2014	001		9900100	88601700		1500.00																								
20	8860	MODACCRL	5150450		0001	2014	001		9900100	88601700		4.35																								
21	8860	MODACCRL	5150450		0001	2014	001		6770010	88601700		13.05																								
22	8860	MODACCRL	5150450		0001	2014	001		9900100	88601700		21.75																								
23	8860	MODACCRL	5150500		0001	2014	001		9900100	88601700		18.60																								
24	8860	MODACCRL	5150500		0001	2014	001		6770010	88601700		55.80																								
25	8860	MODACCRL	5150500		0001	2014	001		9900100	88601700		93.00																								
26	8860	MODACCRL	5108000		0001	2014	001		6770010	88602000		1818.00																								
27	8860	MODACCRL	5108000	5108000010	0001	2014	001		6770010	88602000		3192.00																								
28	8860	MODACCRL	5150450		0001	2014	001		6770010	88602000		129.72																								
29	8860	MODACCRL	5150500		0001	2014	001		6770010	88602000		554.68																								
30	8860	MODACCRL	5108000	5108000010	0001	2014	001		6770010	88602500		672.00																								
31	8860	MODACCRL	5108000		0001	2014	001		6770010	88602500		518.37																								
32	8860	MODACCRL	5108000	5108000010	0001	2014	001		6770010	88602500		1176.00																								
33	8860	MODACCRL	5150450		0001	2014	001		6770010	88602500		17.40																								
34	8860	MODACCRL	5150450		0001	2014	001		6770010	88602500		37.97																								
35	8860	MODACCRL	5150500		0001	2014	001		6770010	88602500		74.40																								
36	8860	MODACCRL	5150500		0001	2014	001		6770010	88602500		162.35																								
37	8860	MODACCRL	5100150		0001	2014	001		6770010	88602500		578.27																								

Goods or Services

- **Actual expenditures** will be accrued using the **Create Voucher** process in **Period 12**. If **Period 12 is closed** then actual expenditures should be posted in **Period 998**. The journal entry posted in Period 998 will be reversed in the new year.
- **Estimated expenditures** should also be posted in **Period 998 and reversed in the new year**. The debit side of the journal entry to record estimated expenditures will be to an operating expense and equipment account. The credit side of the journal entry will be to a liability account based on the vendor type.

Accrue Estimated Operating Expense and Equipment

Debit 53xxxxx Operating Expense and Equipment

Credit 2xxxxxx Current liability account based on the vendor type

Good and Services – Cont.

For Vendor Types (Classifications) that are **Corporations, Exempt Corps, Individual/Sole Proprietor, Partnerships, Estate of Trust or Employee:**

Credit **2000000 Accounts Payable (3010)**

For vendor types that are a **Federal Agency :**

Credit **2020000 Due to Federal Government (3210)**

For vendor types that are **CA State Departments including CSU and Trustees:**

Credit **2010000 Due to Other Funds – Current__* (3110)**

For vendors that are **Local Government Agencies** including Cities and Counties:

Credit **2021000 Due to Local Governments (3220)**

For vendors that are **Other Governmental Agencies** including school districts, Community Colleges, and other State Governments:

Credit **2024000 Due to Other Governmental Entities (3290)**

For amounts due to other appropriations, **within the same fund:**

Credit **2011000 Due to Other Appropriations Within the Same Fund__* (3110)**

Goods and Services – Cont.

*Journal lines posted to FI\$Cal account 2010000 (Due to Other Funds) and FI\$Cal account 2011000 (Due to Other Appropriations within the Same Fund) should include values in the Fund Affiliate and BU Affiliate fields. This information is required to complete the year-end Subsidiaries on File and Due to/Due From reports.

Goods and Services – Cont.

Vendor classifications (Types) can be found in the Vendors Module.

Summary	Identifying Information	Address	Contacts	Location	Custom
---------	-------------------------	---------	----------	----------	--------

SetID:	STATE		
Vendor ID:	0000000220		
Vendor Short Name:	RIVERCITYO	RIVERCITYO-001	
Vendor Name:	RIVER CITY OFFICE SUPPLY		
Order:	RIVERCITYO-001	Remit To:	RIVERCITYO-001
	1230 T ST		1230 T ST
	SACRAMENTO, CA 95811-7106		SACRAMENTO, CA 95811-7106
Status:	Approved	Approval History	Last Modified By:
Persistence:	Regular		Last modified date:
Classification:	Corporation		Created By:
HCM Class:			Created Date/time:
Open for Ordering:	Yes		Last Activity Date:
Withholding:	No		

Save	Return to Search	Previous in List	Next in List	Notify	Update/Display	Include History
------	------------------	------------------	--------------	--------	----------------	-----------------

Sample A-8 Entry to accrue invoices

[illegible]

Encumbrance Validation

Use existing guidelines in SAM sections 8340 and 10608 to review encumbrance balances and analyze purchase orders to determine that estimated expenditures are approximate.

How to do this

Use the following queries to help validate the encumbrances and encumbrance accruals:

- zz_Encumbrance_Status_AP
- zz_Encumbrance_Accrual – to compare with Report 6
- Purchase Order Inquiry

Encumbrance_Status Report

B	D	E	H	M	O	P	Q	R
PO No.	Acctg Date	PO Date	Name	Line Item Description	Encumbered Amount	Remaining Encumbrance	Expensed Amount	ENY
0000000265	7/2/2015	6/30/2015	CALTRONICS BUSINESS SYSTEMS	Copier Maintenance-Per FSCU, creating PO to r	3955.67	3955.67	0.00	2014
0000000266	7/2/2015	6/30/2015	CA STATE CONTROLLER'S OFFICE	Actuarial Services-Per FSCU, creating PO to re	26208.00	26208.00	0.00	2014
0000000266	7/2/2015	6/30/2015	CA STATE CONTROLLER'S OFFICE	Actuarial Services-Per FSCU, creating PO to re	11648.00	11648.00	0.00	2014
0000000266	7/2/2015	6/30/2015	CA STATE CONTROLLER'S OFFICE	Actuarial Services-Per FSCU, creating PO to re	26208.00	26208.00	0.00	2014
0000000266	7/2/2015	6/30/2015	CA STATE CONTROLLER'S OFFICE	Actuarial Services-Per FSCU, creating PO to re	8736.00	8736.00	0.00	2014
0000000266	7/2/2015	6/30/2015	CA STATE CONTROLLER'S OFFICE	Actuarial Services-Per FSCU, creating PO to re	20592.00	20592.00	0.00	2014
0000000266	7/2/2015	6/30/2015	CA STATE CONTROLLER'S OFFICE	Actuarial Services-Per FSCU, creating PO to re	9152.00	9152.00	0.00	2014
0000000266	7/2/2015	6/30/2015	CA STATE CONTROLLER'S OFFICE	Actuarial Services-Per FSCU, creating PO to re	20592.00	20592.00	0.00	2014
0000000266	7/2/2015	6/30/2015	CA STATE CONTROLLER'S OFFICE	Actuarial Services-Per FSCU, creating PO to re	6864.00	6864.00	0.00	2014
					130000.00	130000.00	0.00	
0000000267	7/2/2015	6/30/2015	KOSMONT COMPANIES	Consultants for DLA's-Per FSCU, creating PO to	32479.06	32479.06	0.00	2014
0000000268	7/2/2015	6/30/2015	SMILE BUSINESS PRODUCTS INC	Copier Maintenance-Per FSCU, creating PO to r	10076.80	10076.80	0.00	2014
0000000269	7/2/2015	6/30/2015	CALTRONICS BUSINESS SYSTEMS	Copier Maintenance-Per FSCU, creating PO to r	1122.41	1122.41	0.00	2014
0000000270	7/2/2015	6/30/2015	CALTRONICS BUSINESS SYSTEMS	Copier Maintenance-Per FSCU, creating PO to r	320.14	320.14	0.00	2014
0000000271	7/2/2015	6/30/2015	SMILE BUSINESS PRODUCTS INC	Copier Maintenance-Per FSCU, creating PO to r	5868.30	5868.30	0.00	2014
0000000272	7/2/2015	6/30/2015	REMCHO JOHANSEN & PURCELL	Legal Services-Per FSCU, creating PO to refle	18715.58	18715.58	0.00	2014
0000000272	7/2/2015	6/30/2015	REMCHO JOHANSEN & PURCELL	Legal Services-Per FSCU, creating PO to refle	5923.41	5923.41	0.00	2014
0000000272	7/2/2015	6/30/2015	REMCHO JOHANSEN & PURCELL	Legal Services-Per FSCU, creating PO to refle	41834.83	41834.83	0.00	2014
0000000272	7/2/2015	6/30/2015	REMCHO JOHANSEN & PURCELL	Legal Services-Per FSCU, creating PO to refle	538.49	538.49	0.00	2014
0000000272	7/2/2015	6/30/2015	REMCHO JOHANSEN & PURCELL	Legal Services-Per FSCU, creating PO to refle	14706.81	14706.81	0.00	2014
0000000272	7/2/2015	6/30/2015	REMCHO JOHANSEN & PURCELL	Legal Services-Per FSCU, creating PO to refle	4654.96	4654.96	0.00	2014
0000000272	7/2/2015	6/30/2015	REMCHO JOHANSEN & PURCELL	Legal Services-Per FSCU, creating PO to refle	32859.97	32859.97	0.00	2014

Any July encumbrance adjustments for prior year must have a 6/30/XX accounting date

Encumbrance_Accrual Report

Fund 9740 Ref 001 Program10
As of 7/29/2015

Unit	PO No.	Journal ID	Date	Fund	ENY	Approp Ref	Program	Monetary Amount
8860	0000000050			9740	2014	001	6770	4400.000
8860	0000000062			9740	2014	001	6770	554.400
8860		0000006578	10/31/2014	9740	2014	001	6770	14043.580
8860		0000008995	12/31/2014	9740	2014	001	6770	14225.120
8860		0000010584	1/31/2015	9740	2014	001	6770	15195.300
8860		0000022165	6/30/2015	9740	2014	001	6770	5589.440
8860		0000022163	6/1/2015	9740	2014	001	6770	-55004.970
8860	0000000079			9740	2014	001	6770	113.880
8860		0000018175	4/30/2015	9740	2014	001	6770	27676.950
8860		0000018166	4/30/2015	9740	2014	001	6770	21087.290
8860		0000019768	5/31/2015	9740	2014	001	6770	16309.460
8860		0000008020	11/30/2014	9740	2014	001	6770	12002.100
8860		0000007763	11/30/2014	9740	2014	001	6770	16450.120
8860		0000015298	3/31/2015	9740	2014	001	6770	12313.870
8860		0000018165	4/1/2015	9740	2014	001	6770	-41542.230
8860		0000022164	6/30/2015	9740	2014	001	6770	11489.440
8860		0000022174	6/30/2015	9740	2014	001	6770	5461.610
8860		0000005159	8/31/2014	9740	2014	001	6770	2282.900
8860		0000005585	9/1/2014	9740	2014	001	6770	-6884.410
8860		0000005586	9/30/2014	9740	2014	001	6770	14285.100
8860		0000006577	10/1/2014	9740	2014	001	6770	-28187.420
8860		0000006579	10/31/2014	9740	2014	001	6770	1397.900
8860	0000000141			9740	2014	001	6770	820.510
8860		0000008710	12/31/2014	9740	2014	001	6770	14095.610
8860		0000018167	4/30/2015	9740	2014	001	6770	17000.100
Accrual Summary								
9740 001 Prgm 10 2014								
9740 001 Prgm 20 2014								
0001 001 Prg 10 2014								
0001 001 Prg 20 2014								

Note: You will have to run a query for each appropriation

Tips and Tricks

- Check incoming invoices against the Vendor Module to confirm the vendor classification (vendor type).
- Try to voucher as many actual expenditures in Period 12 as possible.
- Do a monthly encumbrance reconciliation against the open Purchase Orders. This will make Yearend process easier.
- Carefully review all uploaded data for accuracy.
- Encumbrances posted in July for prior year should have a 6/30/XX accounting date.
- Group and post journal entries by classification type (e.g. Corporations, State Government).
- Make sure all SCO Journal Entries (e.g. Department of Technology, DGS invoices) are posted in Period 12 or accrual in 998.

Adjusting Entries – Plan of Financial Adjustment

Year-End Plan of Financial Adjustment (PFA)

In CALSTARS, the offset account to PFA expenditures is CALSTARS account 6297 (PFA Pending). However in FI\$Cal, the offset account to PFA expenditures is FI\$Cal account 1109100 (Pending Cash Transfer).

FI\$Cal PFA transactions:

Program XXXX

Debit 5xxxxxx Expenditures

Credit 1109100 Pending Cash Transfer

Program 9999

Debit 1109100 Pending Cash Transfer

Credit 5xxxxxx Expenditures

At year end, an adjusting entry is needed to reclassify any pending PFA transactions at June 30th from FI\$Cal account 1109100 to a Due To or Due From account.

FI\$Cal PFA transactions: (Pending PFA not processed by SCO at 6/30)

Program XXXX

Debit 5xxxxxx Expenditures

Credit 1109100 Pending Cash Transfer

Program 9999

Debit 1109100 Pending Cash Transfer

Credit 5xxxxxx Expenditures

Year-End Adjusting Entry:

Reclassify Pending PFA from Pending Cash Transfer to Due To/Due From
Program XXXX

Debit 1109100 Pending Cash Transfer

Credit 2011000 Due to Other Appropriations

or

Credit 2010000 Due to Other Funds

Program 9999

Debit 1240000 Due from Other Funds

or

Debit 1240100 Due from Other Appropriations

Credit 1109100 Pending Cash Transfer

Note: Journal lines posted to 124xxxx or 20xxxxx accounts must include values
in Fund Affiliate and BU Affiliate fields.

Final Reconciliations

- Final PFA Reconciliation
 - ✓ Must net to zero by ENY
- Final SCO/Agency Reconciliation
 - ✓ Clearing Account has a zero balance for all ENYs
 - ✓ Accrual totals by account match the GL account balances on the Trial Balance Report
- Trial Balance Review
 - ✓ Abnormal balances
 - ✓ Pending Cash Transfer accounts must be zero

Budgetary Legal Ledger (BLL)

Departmental Reclassification Entries - Budgetary Legal Ledger (BLL)

- State Department Accounts Payable Reclassification
- Encumbrances Outstanding Accounts Payable Reclassification

Encumbrances Outstanding Accounts Payable Reclassification (BLL)

In CALSTARS, outstanding encumbrances are displayed as Legacy UCM account 3010. However in FI\$Cal, outstanding encumbrances are posted to FI\$Cal account 2000100 (Accrued Payables).

Encumbrances Outstanding:

Debit 5xxxxxx Expenditures

Credit 2000100 Accrued Payables

Note: For Year-End Reporting, encumbrances must be reclassified to the correct general ledger liability account, rather than Accrued Payables.

Liability Accounts used for reclassification:

- 2010000 (3114) – Due to Other Funds
- 2011000 (3115) – Due to Other Appropriations
- 2020000 (3210) – Due to Federal Government
- 2021000 (3220) – Due to Local Government
- 2024000 (3290) – Due to Other Governmental Entities

Encumbrances Outstanding:

Debit 5xxxxxx Expenditures

Credit 2000100 Accrued Payables

Year-End Adjusting Entry (BLL):

Reclassify Encumbrances Accounts Payable to Due To

Debit 2000100 Accrued Payables

Credit 2011000 Due to Other Appropriations or

Credit 2010000 Due to Other Funds or

Credit 2020000 Due to Federal Government or

Credit 2021000 Due to Local Government or

Credit 2024000 Due to Other Governmental Entities

Note: Journal lines posted to 20xxxxx accounts must include values in Fund Affiliate and BU Affiliate fields.

State Department Accounts Payable Reclassification (BLL)

In CALSTARS, the state department accounts payable posts to GL 3110 (Due to Other Funds or Appropriations). However in FI\$Cal, vouchers not paid by SCO at June 30 posts to FI\$Cal account 2000100 (Accrued Payables) and will have to be manually reclassified to a Due To account in the Budgetary Legal Ledger (BLL).

State Department Accounts Payable: (Not paid by SCO at June 30th)

Debit 5xxxxxx Expenditures

Credit 2000100 Accrued Payables

Note: For Year-End Reporting, the State Department Accounts Payables must be reclassified to the correct general ledger liability account, rather than Accrued Payables.

Liability Accounts used for reclassification:

- 2010000 (3114) – Due to Other Funds
- 2011000 (3115) – Due to Other Appropriations

State Department Accounts Payable: (Not paid by SCO at June 30th)

Debit 5xxxxxx Expenditures

Credit 2000100 Accrued Payables

Year-End Adjusting Entry (BLL):

Reclassify State Department Accounts Payable to Due To

Debit 2000100 Accrued Payables

Credit 2011000 Due to Other Appropriations

or

Credit 2010000 Due to Other Funds

Note: Journal lines posted to 20xxxxx accounts must include values in Fund Affiliate and BU Affiliate fields.

Finance Contacts

Accounting questions, contact the FSCU Hotline 324-0385 or FSCUHotline@dof.ca.gov

FI\$Cal Year-End questions, contact: 445-3434

Accounts Payable :	Mui Phung – ext. 2164 or Mui.Phung@dof.ca.gov
Account Receivables:	Nancy Pulmones – ext. 2136 or Nancy.Pulmones@dof.ca.gov
Encumbrances:	Jerome Tribble – ext. 2140 or Jerome.Tribble@dof.ca.gov
Assets:	Rupi Singh – ext. 2165 or Rupi.Singh@dof.ca.gov
Budgetary Legal Ledger:	Hazel Miranda – ext. 2122 or Hazel.Miranda@dof.ca.gov
ORF/Bank Reconciliation:	Susan Hansen – ext. 2146 or Susan.Hansen@dof.ca.gov

Questions?

